IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	1:13-MC-17
)	
DAVID N. RUSSELL,)	
)	
Respondent.)	

ORDER

The Recommendation of the United States Magistrate Judge was filed in accordance with 28 U.S.C. § 636(b) and, on May 23, 2013, was served on the parties. No objections were filed within the time limits prescribed by § 636. After consideration of the record, the Court hereby adopts the Magistrate Judge's Recommendation.

It is **ORDERED** that the Petition [Doc. 1] is **GRANTED** and that Respondent David N. Russell shall obey the Internal Revenue Service Summons served on him on October 16, 2012, by appearing on July 12, 2013, at 10:00 a.m., before Revenue Officer Laura I. Yost, at 10715 David Taylor Drive (MB-24), Charlotte, NC 28262, to testify and to produce for examination documents and records as described in the Summons.

IT IS FURTHER **ORDERED** that the United States Marshal for this District serve a copy of this Order personally upon David N. Russell, within 14 days of the date of this Order.

This the 13th day of June, 2013.

UNITED STATES DISTRICT JUDGE